



Direct Billing Inquiries to:

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Claire M. Schenk, Esq.
Acartha Receivership
Thompson Coburn LLP
One US Bank Plaza
St. Louis, MO 63101

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Account Number	064-076062
Invoice Date	1/21/2015
Invoice #	962857

Invoice Total	\$1,556.50
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We Appreciate Your Business and Referrals

Payment is due upon receipt.

Please detach and remit payment to the
address below using the enclosed envelope.

CliftonLarsonAllen LLP
Ginger Stafford
4250 Fairfax Drive, Suite 1020
Arlington, VA 22203
571-227-9688 Telephone
571-921-4883 Fax

Amount Remitted	\$ _____
Account Number	064-076062
Invoice Number	962857

EXHIBIT D-3B

Acartha Receivership - Tax & Accounting
010828
010828

**Acartha Receivership
Attachment to Invoice**

Entity	Previous Billings for Prep of 2014 Tax Returns	November 2014 Invoice #			Total Now Billed to Date 2014	Additional Services Approved by Receiver	
		<u>Tax Prep: Billed</u>	<u>Hours</u>	<u>Actual</u> <u>Amount Exceeds flat fee of \$3,000 (1)</u>	<u>Billed</u> <u>Tax Prep: Billed (1)</u>	<u>Hours</u>	<u>Billed (2)</u>
Acartha Group LLC		247.50	2.80	308.00	308.00		
Acartha Merchant Partners, LLC		-					
Acartha Special Situations Funding, LLC		-					
Acartha Specialty Finance Investment, LLC		-					
Acartha Technology Partners, L.P.		-					
Clearbrook Acquisition, LLC		-					
Evergrid Acquisition, LLC		-					
Evergrid MIC VII, LLC		-					
Gryphon Investments III, LLC		-					
Integrien Acquisition Capital II, LLC		-	1.40	269.50	269.50		
Integrien Acquisition II, LLC		137.50	2.20	489.50	489.50		
Integrien Acquisition, LLC		137.50	2.20	489.50	489.50		
Librato Acquisition II, LLC		-					
MIC VII, LLC		-					
Morris Admin d/b/a Acartha Group Funding		-					
Tervela Acquisition II, LLC		-					
Tervela Acquisition III, LLC		-					
Tervela Acquisition, LLC		-					
Total - Tax Preparation of 2014 Tax Returns		522.50	8.60	1,556.50	1,556.50	-	-

Additional Services Approved by Receiver

Expenses

Total Fees & Expenses**

1,556.50

1,556.50

**** Notes:**

- (1) Authorized by Receiver on 4/9/14 effective for 1/1/14 entries on tax return preparation limited to lower of hours or fixed fee of \$3,000.
- (2) Per 6/26/12 Engagement Letter, additional services approved by Receiver related to time expended on special allocation analyses not included in the flat fee tax arrangement plus some non-tax related communications.
- (3) Tim O'Shaughnessy rate effective 1/1/14 is \$360. CLA will invoice at \$275 (within the agreed range of \$250-\$275), Dan Thieret promoted to Manager in 2013 and his rate is \$175. CLA will invoices at \$140 (within the agreed range of \$140-\$160), which is a discount of more than 20%. Discussed and agreed with Receiver 2/19/14
- (4) Subsequent Amendments to the 6/26/12 Engagement Letter are dated 2/25/13, 4/10/14 and 1/20/15.

Client: 064-076062

Attachment to Invoice 962857

Acartha Group Receivership - Tax

Dated 1/21/15

<u>Date</u>	<u>Name</u>	<u>Task Code</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>	<u>Detail</u>
Acartha Group, LLC - 2014						
11/5/14	Chlebowski	Preparation	1.00	110.00	110.00	Intercompany balance reconciliation.
11/7/14	Chlebowski	Preparation	1.80	110.00	198.00	Closing BS for Integrien & Integrien II.
Acartha Group, LLC - 2014 Total			<u>2.80</u>		<u>308.00</u>	
Integrien Acquisition Capital II, LLC - 2014						
11/10/14	O'Shaughnessy	Preparation	0.70	275.00	192.50	Work through final balance sheet issues and open item questions to Claire.
11/11/14	Chlebowski	Tax Planning	0.70	110.00	77.00	Meeting with Tim to determine ability to close company.
Integrien Acquisition Capital II, LLC - 2014 Total			<u>1.40</u>		<u>269.50</u>	
Integrien Acquisition II, LLC - 2014						
11/3/14	O'Shaughnessy	Preparation	0.50	275.00	137.50	Discuss final returns with Michelle.
11/5/14	O'Shaughnessy	Preparation	0.30	275.00	82.50	Coordination with Michelle related to bank statements.
11/10/14	O'Shaughnessy	Preparation	0.70	275.00	192.50	Work through final balance sheet issues and open item questions to Claire.
11/11/14	Chlebowski	Tax Planning	0.70	110.00	77.00	Meeting with Tim to determine ability to close company.
Integrien Acquisition II, LLC - 2014 Total			<u>2.20</u>		<u>489.50</u>	
Integrien Acquisition, LLC - 2014						
11/3/14	O'Shaughnessy	Preparation	0.50	275.00	137.50	Discuss final returns with Michelle.
11/5/14	O'Shaughnessy	Preparation	0.30	275.00	82.50	Coordination with Michelle related to bank statements.
11/10/14	O'Shaughnessy	Preparation	0.70	275.00	192.50	Work through final balance sheet issues and open item questions to Claire.
11/11/14	Chlebowski	Tax Planning	0.70	110.00	77.00	Meeting with Tim to determine ability to close company.
Integrien Acquisition, LLC - 2014 Total			<u>2.20</u>		<u>489.50</u>	
Total Fees for Tax Preparation			<u>8.60</u>		<u>1,556.50</u>	

Additional Services Outside of Tax Preparation - approved by Receiver

NONE

Total Additional Services

-

-

Client: 064-076062

Attachment to Invoice 962857

Acartha Group Receivership - Tax

Dated 1/21/15

Total Fees for Tax Preparation	8.60	1,556.50
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Total Additional Services	-	-
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Total Expenses		-
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GRAND TOTAL:	<u>8.60</u>	<u>1,556.50</u>
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